



(12) **Patent Application Publication**
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(43) **Pub. Date:** **Aug. 5, 2010**

Dec. 24, 2009 (JP) 2009-293362

Publication Classification

(51) **Int. Cl.**
H01L 29/78 (2006.01)
H01L 21/336 (2006.01)
H01L 29/24 (2006.01)

(52) **U.S. Cl.** **257/77; 257/330; 438/589; 438/270;**
257/E29.104; 257/E29.262; 257/E21.41

(57) **ABSTRACT**

The semiconductor device according to the present invention includes: a semiconductor layer of a first conductivity type made of SiC having an Si surface; a gate trench dug down from the surface of the semiconductor layer; a gate insulating film formed on a bottom surface and a side surface of the gate trench so that the ratio of the thickness of a portion located on the bottom surface to the thickness of a portion located on the side surface is 0.3 to 1.0; and a gate electrode embedded in the gate trench through the gate insulating film.

(22) Filed: **Dec. 24, 2009**

(30) **Foreign Application Priority Data**

Dec. 26, 2008 (JP) 2008-334480

